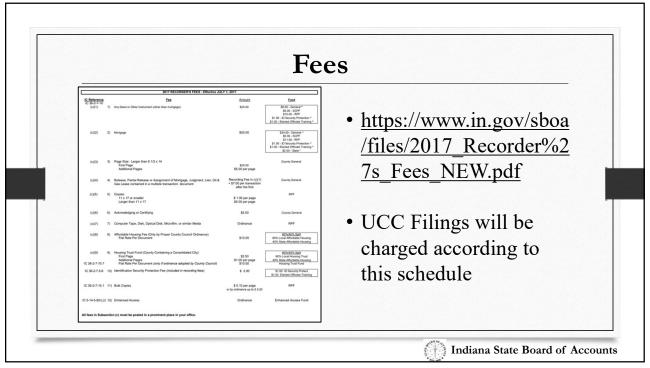


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Types of Payments Received

- IC 36-1-8-11(c)
 - (1) Cash.
 - (2) Check.
 - (3) Bank draft.
 - (4) Money order.
 - (5) Bank card or credit card.
 - (6) Electronic funds transfer.
 - (7) Any other financial instrument authorized by the fiscal body.
- IC 36-1-8-11(d)

If there is a charge to the political subdivision or municipally owned utility for the financial instrument, the political subdivision or municipally owned utility may collect a sum equal to the amount of the charge from the person who uses the financial instrument.



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Collecting Payments

- Receipts are to be issued and recorded at the time of the transaction
- Collections are received in the mail and from individuals
- Receipts should be issued for ALL collections
- An approved <u>OR</u> a prescribed receipt is to be used
- Proper internal controls should be in place for handling collections
- Employees handling collections should be properly bonded. (collect over \$5,000)



Making Deposits

- IC 5-13-6-1
 - Requires daily deposits for amounts over \$500
 - This statute also addresses the designated depository. The Indiana Board for Depositories' website contains the most recent listing of approved depositories. The list can be accessed at www.in.gov/tos/deposit/

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Report of Collections

REPORT OF COLLECTIONS ons for the Period: March 1, 2018 to March 31, 2018 cording Fees_(Lines 1,2,3,4 & 6) \$ 1,000.00 \$ 2,000.00 \$ 3,000.00 Deeds (Line 7) 70.00 17.04 Interest Earned \$ 1,435.52 \$ 2,856.04 <u>\$ 4,336.56</u> Total Amount Collected

• Used to transfer custody of cash when remitting fees monthly to the County Treasurer

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Receipting Process

- 1. Take the Report of Collections to the Auditor
 - Auditor prepares an Application to Pay that shows the date, funds credited, amount, & source
- 2. Take the Application to Pay along with the check to the Treasurers office.
 - Treasurer counts money and issues a Receipt
- 3. Take the Receipt to the Auditors office
 - Auditor will issue a Quietus



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Receipting Process Continued...

- The auditor has information to post the funds ledger and proof that the money is in the custody of the Treasurer.
- The Treasurer has the information needed to post their copy of the funds ledger based on the amount of the quietus.
- The person paying has information on the amount posted to the funds ledger and a receipt to show the transfer of the funds to the Treasurer.



Fund Accounting

- A fund is defined as a separate accounting entity, established from various sources, that is self balancing reporting the current cash balance as well as receipts and disbursements for the calendar year.
- All funds require appropriation before disbursements can be made, unless there is specific statutory authority to spend without appropriation.



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Statutory Funds

- Recorder's Record Perpetuation IC 36-2-7-10(d)
- Surveyor's Corner Perpetuation IC 36-2-12-11
- Elected Officer Training IC 36-2-7-19
- County ID Security Protection Fund IC 36-2-7.5-11



Claims		
VOUCHER NO	An invoice or hill to be properly itemized on	OUNTS PAYABLE VOUCHER COUNTY, INDIANA TUST show, kind of service, where performed, dates service rendered, by a per hour, number of units, price per unit, etc.
The count of APPROPRIATION Great of County Commissioners	Payee	Purchase Order No
COSET DESTRUCTION LEDGER CLASSIFICATION F CLASS FAST BUTCH VERICLE HISPARKY PLASS A Accuse Tale A Accuse Tale A Accuse Tale A Accuse Tale	Invoice Invoice Date Number	Description (or note attached involve(s) or bill(s)) Amount
	I hereby certify that the attached invited thereon for which charge is made	Total voice(s), or bit(s), is (are) true and correct and that the materials or services were ordered and received except
	I hereby certify that the attached involved with IC 5-11-10-2.	Signature Tibe lice(s), or bill(s), is (are) true and correct and I have audited same in accordance

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Claims Continued...

- Where do you get County Form 17 (Claim Form)?
 - -The County Auditor acquires the form from the local print vendor.

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Claims Continued...

- What is the Auditor looking for when auditing the claim?
 - 1. Claim must be itemized and supported
 - 2. Prices charged are in accordance with contracts awarded, where applicable
 - 3. Quantity and unit price added to agree to total on invoice
 - 4. Claim must be approved by officer receiving the goods or services
 - 5. Sufficient funds and appropriations are available
 - 6. Claim has not been previously paid

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Claims Continued...

- Additional Information needed:
 - Fund Number
 - Account Number
 - Any applicable determination made

Claims Continued...

Just a reminder that timeliness in very important when submitting claims



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Contact Us

- Call Us Lori Rogers & Ricci Hofherr at (317) 232-2512
- Email Us Counties@sboa.in.gov



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